

# Wisconsin Department of Regulation & Licensing

**Mail To:** P.O. Box 8935  
Madison, WI 53708-8935

**FAX #:** (608) 267-3816  
**Phone #:** (608) 266-2112

1400 E. Washington Avenue  
Madison, WI 53703  
E-Mail: [web@drl.state.wi.us](mailto:web@drl.state.wi.us)  
Website: <http://www.drl.state.wi.us>

## ACCOUNTING EXAMINING BOARD

### INFORMATION REGARDING THE APPLICATION FOR CERTIFICATE OF AUTHORIZATION

A sole proprietorship, partnerships, companies or corporations practicing accounting in Wisconsin are required to obtain registration as an accounting firm.

Complete and return the enclosed Application for Accounting Firm License (Form #125) with the application fee made payable to the Department of Regulation and Licensing.

Any changes in the information provided on this application during the registration period must be reported in writing within 30 days of the effective date. Please include the credential number in all correspondence. Any change in ownership requires a new application be completed.

In addition to the credential issued by the Accounting Examining Board, corporations and certain other types of business entities listed on the application must register with the Department of Financial Institutions. You must contact the agency directly to obtain the registration material. The address and telephone number is Department of Financial Institutions, Division of Corporations and Consumer Services, P.O. Box 7846, Madison, WI 53707, (608) 261-9555.

The firm registration is renewable by December 31 of the odd number year following the date of issuance. A renewal application will be mailed approximately 30 days prior to the expiration date.

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## ACCOUNTING EXAMINING BOARD

### APPLICATION FOR ACCOUNTING FIRM LICENSE

PLEASE TYPE OR PRINT IN INK

FIRM NAME: \_\_\_\_\_

FIRM MAILING ADDRESS (number, street, city, zip code):  
\_\_\_\_\_

TYPE OF FIRM: ☐ Proprietorship ☐ Corporation ☐ Limited Liability Company  
☐ Partnership ☐ Service Corporation ☐ Limited Liability Partnership

ADDRESS OF EACH OFFICE LOCATED IN WISCONSIN (attach additional sheets if necessary).

_____ (Street Address)	_____ (City)	_____ (State)	_____ (Zip Code)	_____ (Phone Number)
_____ (Street Address)	_____ (City)	_____ (State)	_____ (Zip Code)	_____ (Phone Number)
_____ (Street Address)	_____ (City)	_____ (State)	_____ (Zip Code)	_____ (Phone Number)
_____ (Street Address)	_____ (City)	_____ (State)	_____ (Zip Code)	_____ (Phone Number)

**APPLICATION FEE:** Please make check payable to Department of Regulation and Licensing and attach to application.

\$53.00 Initial Credential fee

**For Receipting Use Only**

# Wisconsin Department of Regulation & Licensing

1. Most types of business entities (including those formed under the laws of another state or country) must file documents with the Wisconsin Department of Financial Institutions to do business in Wisconsin. Contact that office at 608-261-9555 for more information and of the statements below:

- ☐ The business entity identified above is required by law to file documents with the Department of Financial Institutions in order to engage in business in Wisconsin and I certify that the documents have been filed, as required, and that the business entity has met current legal requirements to engage in business in Wisconsin.
- ☐ The business entity identified above has not filed documents, as described above, with another Wisconsin agency, because the business entity is not required to do so.

2. If the firm does not have an office in Wisconsin, identify the location of the firm and the certified public accountants who are designated as the managers for Wisconsin engagements.

## FIRM LOCATION

(Street Address)	(City)	(State)	(Zip Code)	(Phone Number)
CERTIFIED PUBLIC ACCOUNTANT NAME	STATE LICENSED IN	OFFICE ADDRESS	TELEPHONE NO.	

3. List the names and addresses of all persons who are not certified public accountants and who have a financial interest or hold voting rights in the firm (attach additional sheets if necessary).

4. If any person who holds an ownership interest in the firm is not licensed, designate below a Wisconsin certified public accountant to be the individual responsible for the firm's compliance with Wis. Ch. 442 and administrative rules of the Wisconsin Accounting Examining Board.

Name of Designated CPA: \_\_\_\_\_ License #: \_\_\_\_\_

## STATEMENT OF ARREST OR CONVICTION: MARK AN X IN THE APPROPRIATE BOX.

If you answer YES to any questions, give all details on a separate sheet.

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| a. Has the firm or any of its officers <b>EVER</b> been convicted of a <b>MISDEMEANOR, A FELONY, OR DRIVING WHILE INTOXICATED (DWI)</b> , in this or any other state, <b>OR</b> are criminal charges or DWI charges currently pending? <b><u>If YES, complete and attach Form #2252.</u></b>   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Has the firm or any of its officers ever surrendered, resigned, canceled or been denied a professional license or other credential in Wisconsin or any other jurisdiction? <b><u>If YES, give details on an attached sheet, including the name of the profession and the firm.</u></b>  | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Has any licensing or other credentialing firm ever taken any disciplinary action against the firm, or any of its officers, including but not limited to, any warning, reprimand, suspension, probation, limitation or revocation? <b><u>If YES, attach a sheet providing details about the action, including the name of the credentialing agency and date of action.</u></b> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Is disciplinary action pending against the firm or any of its officers in any jurisdiction? <b><u>If YES, attach a sheet providing details about pending action, including the name of the firm and status of action.</u></b>   | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Have any suits or claims ever been filed against the firm as a result of professional services? <b><u>If YES, submit a copy of the claim or suit and a copy of the final settlement or disposition.</u></b>   | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Does the firm currently hold, or has held in the past, any credential (license) issued by the Department of Regulation and Licensing or any of the Boards? If YES, what type of credential?   | <input type="checkbox"/> | <input type="checkbox"/> |

And if in another name, what name? \_\_\_\_\_

# Wisconsin Department of Regulation & Licensing

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## CERTIFICATIONS

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I hereby certify that:

1. All attest services provided by the firm in this state are under the charge of an individual CPA.
2. More than 50% of the ownership interest of the firm is held by individuals who are certified public accountants.
3. Each individual who holds an ownership interest in the firm, but who is not a CPA, actively participates in the firm or an affiliated entity.

I further certify that I have authority to complete this form on behalf of the firm and that the information on this application for a firm license is true and complete. I understand if I provide false information on this form my certificate as a certified public accountant may be revoked or suspended. I further agree to provide, upon request from the Accounting Examining Board or the Department of Regulation and Licensing, a complete list of firm members and persons having a financial interest or holding voting rights in the firm.

Signature of CPA: \_\_\_\_\_ License #: \_\_\_\_\_ Date: \_\_\_\_\_

# Wisconsin Department of Regulation & Licensing

Mail To: P.O. Box 8935  
Madison, WI 53708-8935

FAX #: (608) 261-7083  
Phone #: (608) 266-2112

1400 E. Washington Avenue  
Madison, WI 53703  
E-Mail: [web@drl.state.wi.us](mailto:web@drl.state.wi.us)  
Website: <http://www.drl.state.wi.us>

## ADDENDUM TO APPLICATION – BUSINESS ENTITIES

Information requested is required for processing.

**EMPLOYER IDENTIFICATION NUMBER.** Your employer identification number or your social security number if you are a sole proprietorship must be submitted with your application on this form. If you do not have a social security number you must submit a statement under oath or affirmation. If your social security number or a statement is not provided, your application will be denied.<sup>1</sup> A form for submitting a statement that you do not have a social security number is available from the department.

(Please Print)

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FEIN

Business Entity Name

Type of Credential applying for

The Department may not disclose the employer identification number or social security number collected above except to the Department of Workforce Development for purposes of administering the child and spousal support program,<sup>2</sup> to the Department of Revenue for the purpose of determining whether you are liable for delinquent taxes,<sup>3</sup> and to the federal Healthcare Integrity and Protection Data Bank for the purpose of reporting adverse actions against health care practitioners.<sup>4</sup>

## DELINQUENT STATE TAXES; DELINQUENT SUPPORT

All applications for professional credentials are checked to determine whether the applicant is liable for delinquent state taxes. Under state law, the department must deny your application if you are liable for delinquent Wisconsin taxes.<sup>6</sup> If you are liable for delinquent state taxes, pay the delinquent amount before the application process is completed. Retain proof that you have satisfied the tax delinquency. If you have any questions about payment of delinquent taxes, please contact your nearest Department of Revenue office or call (608) 261-6249. An application may be denied or a credential suspended if an applicant or credential holder is delinquent in paying support or fails to comply with a subpoena or warrant issued by the department of workforce development or a county child support agency related to support or paternity proceedings.<sup>2</sup>

#2552 (4/03)

<sup>1</sup> Section 440.03 (11m), Wis. Stats.

<sup>2</sup> Sections 49.22, and 440.13, Wis. Stats.

<sup>3</sup> Section 440.12, Wis. Stats.

<sup>4</sup> Health Insurance Portability and Accountability Act (HIPAA) of 1996

<sup>5</sup> Section 440.14, Wis. Stats.

<sup>6</sup> Section 440.12, Wis. Stats.

This form is authorized by secs. 440.12 and 440.14, Wis. Stats. Making a false statement in connection with this application may result in revocation or denial.

Committed to Equal Opportunity in Employment and Licensing

# Wisconsin Department of Regulation & Licensing

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## CONVICTIONS AND PENDING CHARGES

If you have been convicted of a crime or have criminal charges pending against you, complete this form and return it with your application. Include a \$6.00 Crime Information Bureau report fee in addition to your original application fees.

The Fair Employment Act (sections 111.31-111.395, Wis. Stats.) prohibits employment discrimination on the basis of conviction record or arrest record unless the circumstances of the conviction or arrest substantially relate to the circumstances of the particular job or licensed activity. The information requested on this form will be used to determine whether your application should be granted, approved with limitations, or denied. The information you provide on this form may be verified against criminal information records. Omission of information on this form will be considered a false statement on an application.

Profession you are applying for: \_\_\_\_\_

Last Name	First Name	MI	Former / Maiden Name(s)
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Your Street Address (number, street, city, state, zip) \_\_\_\_\_

Mail To Address (if different) \_\_\_\_\_

Date of Birth	Social Security Number
_____ month      day      year	_____ Information helps us identify your record, but is voluntary. It is not available to the public.

Ethnic/gender information is required to check criminal information records. Sex: ☐ M ☐ F Ethnic: ☐ White, not of Hispanic origin ☐ Black, not of Hispanic origin ☐ Hispanic ☐ American Indian or Alaskan ☐ Asian or Pacific Islander ☐ Other

- List all other names used: \_\_\_\_\_
- List all felonies, misdemeanors, and other violations of state or federal law of which you have ever been convicted, in this state or any other, whether the conviction resulted from a plea of no contest or a guilty plea or verdict. For each, list the date and location of the conviction. Please include all convictions that involved alcohol or other drug use, including convictions for operating while intoxicated. Do not include municipal ordinance violations or other traffic offenses.

It is your responsibility to submit certified copies of the police report or criminal complaint, judgment of conviction and sentencing, and verification of your compliance with all terms of each sentence, including chemical dependency assessments if ordered by the court. If the conviction is old and records have been destroyed, you must submit a written description of each offense, along with an explanation of the penalties imposed and verification that you completed all requirements.

<u>OFFENSE</u>	<u>DATE</u>	<u>CITY/STATE</u>

Attach additional sheet(s) if necessary.

# State of Wisconsin Department of Regulation & Licensing

3. Have you ever been sentenced by a court to participate in an alcohol or other drug assessment, treatment or counseling program? YES NO MO/YR COMPLETED  
☐ ☐ \_\_\_\_\_  
Did you successfully complete the program? ☐ ☐ \_\_\_\_\_  
Please attach the certificate of completion/discharge summary.

- (Check all that apply)
4. Have you ever been sentenced to: YES NO MO/YR COMPLETED  
☐ Probation ☐ ☐ \_\_\_\_\_  
☐ Parole ☐ ☐ \_\_\_\_\_  
☐ Ordered to pay restitution ☐ ☐ \_\_\_\_\_  
Did you successfully complete one of the above as ordered by the court? ☐ ☐ \_\_\_\_\_

**If you are currently on probation or parole, you must request your probation/parole officer to send a letter describing your current probation/parole requirements and your compliance with supervision.**

5. List all felonies, misdemeanors, or other violations of state or federal law for which you have been arrested and which are **pending**. Submit a copy of the police report/criminal complaint for each of the following pending charges.

<u>PENDING CHARGE</u>	<u>DATE OF ARREST</u>	<u>LOCATION OF ARREST (city/state)</u>
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Comments you wish to make regarding your convictions or pending charges. Attach another sheet if necessary.


## AFFIDAVIT OF APPLICANT

I state that I am the person referred to in this document and that all the information which I provided above is true in every respect. I understand that false or forged statements made in this document in connection with my application for a credential, or failing to provide relevant information, may be grounds for denial of the application, revocation of the credential granted to me, or criminal prosecution. This document must be signed before a notary public.

\_\_\_\_\_  
Signature

State of \_\_\_\_\_ County of \_\_\_\_\_

Signed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_ by \_\_\_\_\_  
(applicant's name)

\_\_\_\_\_  
Signature of Notary Public

My commission (is permanent) \_\_\_\_\_ expires \_\_\_\_\_.

**SEAL**

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## NOTICES

### **TIME FOR REVIEW AND DETERMINATION OF CREDENTIAL APPLICATIONS**

Generally, a credentialing authority is required to make a determination on an original application for a credential within 60 business days after a completed application is received.<sup>a</sup> An application is completed when all materials necessary to make a determination on the application and all materials requested by the licensing authority have been received.

### **PROCEDURES ON APPLICATION DENIAL**

An applicant who receives a notice of denial may request a hearing to challenge the denial by filing a request with the appropriate board or the department within 45 days after the mailing of the notice of denial. The request must contain the applicant's name and address, the type of license sought, the reasons why a hearing is requested and a description of the mistake the applicant believes was made, if the applicant claims that the denial was based on a mistake of fact or law. Hearing procedures are specified in ch. RL 1 of the Wisconsin Administrative Code. A copy of ch. RL 1 is available at most public libraries, on the Internet through the index at <http://www.legis.state.wi.us/rsb/code/rl/rl.html> and may also be obtained from the department.

### **MAILING ADDRESS AND CHANGE OF ADDRESS**

Credential holders may use a business address as a mailing address for department mail. A change of address must be reported to the department within 30 days.

### **PERSONALLY IDENTIFIABLE INFORMATION: USE AND AVAILABILITY**

Information collected on an application form is required and will be used to determine eligibility for a credential or examination. It is not likely that the department will use information collected by these forms for other purposes.

Credentialing is a public process with a goal of identifying those competent to protect the public. The name, city, and status of credential holders are accessible at the Department's website at <http://www.drl.state.wi.us/> under "Credential Holder Query." Information collected on application and examination forms is available for inspection to the public under Wisconsin laws governing public records.

### **AMERICANS WITH DISABILITIES ACT**

The Department complies with the Americans With Disabilities Act of 1990. The Department will make reasonable modifications to policies, practices and procedures when modifications are necessary to avoid discrimination on the basis of disability and will make reasonable accommodations necessary to provide a qualified individual with a disability with equal access to department programs.

**Communications and examinations:** Individuals who need auxiliary aids for effective communication in programs and services or who wish to request special accommodations for examinations, please call (608) 266-2852 or TTY at (608) 267-2416.

**Complaints:** Procedures for alleging violations of the Americans with Disabilities Act of 1990 may be obtained by calling the Department's ADA Coordinator at (608) 266-8608 or TTY at (608) 267-2416.

#1988 (Rev. 2/03) ss. 15.04 (1) (m), 19.35, Stats.

<sup>a</sup> Section RL 4.06 of the Wisconsin Administrative Code